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United States on account of acts of one of the States of the Union. Nothing hitherto published constitutes a more valuable collection of diplomatic discussions of this nature.

One of the strong points of Mr. Tucker's treatise is the fulness of his reference to precedents, executive, judicial, legislative, and diplomatic. He quotes extensively, and with effect, from his father's work on the Constitution and devotes one chapter (Chap. XI) to the latter's report to the House of Representatives in 1887 on the Hawaiian treaty. J. Randolph Tucker was a sturdy defender of states rights, and his work as a constitutional student was thorough and exact. His son, who succeeded him in Congress, has also succeeded him, as the work under review well shows, as a keen and scholarly advocate of the doctrine of Jefferson, as to the proper construction of the grants of the Constitution.

S. E. B.

*Creditors' Rights and Remedies.* By Garrard Glenn. Published by Little, Brown & Company, Boston. 1915. pp. XLVI and 461.

This book contains the substance of a course of lectures delivered in the Columbia University Law School on the rights of creditors respecting their debtor's property. The author states his aim in preparing them to have been to harmonize, as far as possible, the various statutes and doctrines which are scattered through the body of our law so as to demonstrate the system afforded by our jurisprudence for the realization of debts out of the debtor's property. In other words, the author's aim was a synthesis of the law relating to creditors' rights.

A book which accomplishes this will prove of great value, for certainly there is no class of rights concerning which a lawyer is more often called upon to give advice than the rights of creditors. The present work does not profess to present an exhaustive discussion of any particular phase of the general subject. That is not its purpose. Many complete books are devoted to special topics, which are comprised within the general subject, such as executions, bankruptcy and receivers. Because, however, such is not its purpose it does not follow that the book is not of great value. It is exhaustive enough that in practice a lawyer often would not have to look further than this book for

the law which he seeks and authorities which support it. Indeed, a feature of the work of no small value is the carefully and discriminatingly selected authorities cited. The chief value of the work is that it affords a single volume in which one can find the law on any phase of creditors' rights. It is a book that it will pay every lawyer to have in his library.

H. W. A.

*Income Taxes.* By Henry Campbell Black. Published by Vernon Law Book Company, Kansas City, Mo. 1915. pp. XXXVII and 865.

Income taxation as a source of revenue has been in successful operation in this country for a relatively short period. Until very recently it was resorted to largely experimentally and to meet special needs. Of late years, however, it has so grown in favor that it is rapidly becoming a permanent institution. It becomes a matter, therefore, of direct interest to the taxpayer and his legal adviser, as well as to financial officers of corporations, local representatives of foreign corporations, American firms doing business abroad and banks and trust companies collecting foreign interest or dividends, all of whom are in some measure charged with the details in the administration of the law itself.

The book in hand is a second edition of the author's work which first appeared in 1913. The great development of the law since the publication of his first edition and the extraordinary degree of favor with which that edition was received has induced the author to undertake a thorough revision. The first chapter includes that part of the Tariff Act of 1913 which deals with income taxation. The author has adopted the device of breaking up the statute into seventy sections, numbered consecutively, and each introduced by a black-letter headline descriptive of its contents. In the second chapter, the Treasury regulations and decisions have been treated in the same way. A system of cross-references has been provided, linking together the text of the statute, the departmental regulations, and the detailed treatment of the subject in the body of the text so that there is no difficulty in finding all that Congress, the department and the courts have said on a given point. All the forms officially prescribed by the Treasury Department have been brought together and printed